



**Ninety-Eighth Legislature - First Session - 2003**  
**Committee Statement**  
**LB 728**

---

**Hearing Date:** February 14, 2003

**Committee On:** Revenue

**Introducer(s):** (Connealy)

**Title:** Adopt the Nebraska Film Enhancement Rebate Act

---

**Roll Call Vote – Final Committee Action:**

Advanced to General File

Advanced to General File with Amendments

X Indefinitely Postponed

---

**Vote Results:**

|   |                     |  |
|---|---------------------|--|
| 5 | Yes                 | Senators Baker, Hartnett, Janssen, Raikes and Redfield |
| 3 | No                  | Senators Bourne, Connealy and Landis                   |
| 0 | Present, not voting |  |
| 0 | Absent              |  |

---

**Proponents:**

Senator Matt Connealy  
Lora Young  
Mark Hoeger  
Andy Anderson  
Kim Quick  
Jim Sheard

**Representing:**

Introducer  
Nebraska Travel Association  
Oberon Entertainment properties  
Oberon Entertainment Properties  
Teamsters Local 554  
Teamsters Local 554

**Opponents:**

None

**Representing:**

**Neutral:**

None

**Representing:**

---

**Summary of purpose and/or changes:**

LB 728 would have adopted the Nebraska Film Enhancement Rebate Act. The bill stated that it is the intent of the Legislature to incent film production in the state. The bill would have allowed a rebate of 15 percent of the documented production costs incurred in Nebraska in the production of a film. "Production costs" were defined broadly to include wages, construction, photography, lighting, editing, equipment and facilities rental, and other costs directly attributable to the production of a long-form narrative film or television. Payment of the incentive was subject to

---

the availability of funds in Film Enhancement Rebate Program Revolving Fund which was created by the bill.

To obtain the rebate, the company was to provide documentation of the production costs and file an income tax form in Nebraska. Rebates in a single year were limited to \$1 million, and unpaid claims could have been carried over to the following year. The act was to be operative January 1, 2004, and terminated on January 1, 2012. The bill carried the emergency clause.

**Explanation of amendments, if any:**

---

**Senator David Landis, Chairperson**